

Maybe this amendment scares people in Washington because it is so effective. Just look at the numbers. Between 1980 and 1993, the taxpayers in States without supermajority tax limitations faced a 2 percent rise in taxes as a share of personal income. However, taxpayers in States with supermajority tax limitations enjoyed a 7 percent drop in taxes as a share of personal income.

President Clinton bragged in the 1992 campaign that he held the line on taxes in Arkansas as governor. Well, he tried to raise taxes, but Arkansas adopted a three-fourths supermajority requirement to raise most taxes in 1934, long before President Clinton was born.

The tax limitation amendment will impose some real and necessary restraint on the Congress. For too long, Washington lawmakers, unwilling to pare the scope of the Federal Government, simply embarked on pirate-style raids on their constituents' checkbooks. Consequently, the Federal tax burden on the average family has grown from 3 percent in 1948 to some 25 percent today.

Chief Justice Marshall long ago wrote that the power to tax involves the power to destroy. The power to tax is indeed an awesome power. The history of the United States includes chapters of revolution and rebellion rooted in issues of taxation.

The tax limitation amendment is a moderate response to the escalating bite of the Federal Government. It merely requires a little additional deliberation in the exercise of the power of taxation. In a democracy, I believe that we owe the people at least that.●

THE DEATH OF ROBERT MARLOWE

● Mr. COVERDELL. Mr. President, it is with regret that I must report the recent passing of a true leader in Georgia agriculture. Long-time Georgia Farm Bureau Director, Robert W. "Bob" Marlowe, died on March 26 in his home in Macon, GA, after a brief illness.

Mr. Marlowe was a true leader at the Farm Bureau and was a solid citizen. A native of Barrow County, GA, Bob graduated from the University of Georgia before teaching in his local school system for a number of years. After leaving teaching, Bob returned to production agriculture, working for the Cotton Producers Association as a poultry adviser and managing co-op stores. Bob worked for the Georgia Farm Bureau in Macon for 23 years and was an active member of his church and community organizations such as the Lions Club. He was also active in agriculture advocacy through his appointment on the Government's Advisory Council for Tri-State Water Issues and through his work with the State's various commodity commissions. I can attest that he was very helpful in my office's efforts in the formulation of the 1996 farm bill.

I know that Bob will be missed greatly by his family and colleagues at

Georgia Farm Bureau. Georgia agriculture and this office will surely miss the likes of Bob Marlowe and I salute him for his exemplary service to our State and the Nation.●

MEASURE READ FOR THE FIRST TIME—H.R. 3103

Mr. SIMPSON. Mr. President, I inquire of the Chair if H.R. 3103 has arrived from the House of Representatives.

The PRESIDING OFFICER. The Senator is informed that the bill is at the desk.

Mr. SIMPSON. Therefore, I ask for its first reading.

The PRESIDING OFFICER. The clerk will read the bill by title.

The assistant legislative clerk read as follows:

A bill (H.R. 3103) to amend the Internal Revenue Code of 1986 to improve portability and continuity of health insurance coverage in the group and individual markets, to combat waste, fraud, and abuse in health insurance and health care delivery, to promote the use of medical savings accounts, to improve access to long-term-care services and coverage, to simplify the administration of health insurance, and for other purposes.

Mr. SIMPSON. Mr. President, I now ask for its second reading, and I object.

The PRESIDING OFFICER. Objection is heard. The bill will be read a second time following the next adjournment of the Senate.

PROVIDING FOR THE APPROVAL OF FINAL REGULATIONS THAT ARE APPLICABLE TO THE SENATE AND THE EMPLOYEES OF THE SENATE

Mr. SIMPSON. Mr. President, I ask unanimous consent that the Senate proceed to the immediate consideration of Senate Resolution 242 submitted earlier in the day by Senator WARNER.

The PRESIDING OFFICER. The clerk will report.

The assistant legislative clerk read as follows:

A resolution (S. Res. 242) to provide for the approval of final regulations that are applicable to the Senate and the employees of the Senate, and that were issued by the Office of Compliance on January 22, 1996, and for other purposes.

The PRESIDING OFFICER. Is there objection to the immediate consideration of the resolution?

There being no objection, the Senate proceeded to consider the resolution.

Mr. SIMPSON. I ask unanimous consent that the resolution be agreed to and the motion to reconsider be laid upon the table, and that any statements relating to the resolution appear at the appropriate place in the RECORD.

The PRESIDING OFFICER. Without objection, it is so ordered.

The resolution (S. Res. 242) was considered and agreed to.

(The text of the resolution will be printed in a future edition of the RECORD.)

RELATING TO CERTAIN REGULATIONS REGARDING THE OFFICE OF COMPLIANCE

Mr. SIMPSON. Mr. President, I ask unanimous consent that the Senate proceed to the immediate consideration of Senate Concurrent Resolution 51 submitted earlier by Senator WARNER.

The PRESIDING OFFICER. The clerk will report.

The legislative clerk read as follows:

A concurrent resolution (S. Con. Res. 51) to provide for the approval of final regulations that are applicable to employing offices of the House of Representatives or the Senate, and to covered employees who are not employees of the House of Representatives or the Senate, and that were issued by the Office of Compliance on January 22, 1996, and for other purposes.

The PRESIDING OFFICER. Is there objection to the immediate consideration of the concurrent resolution?

There being no objection, the Senate proceeded to consider the concurrent resolution.

Mr. SIMPSON. I ask unanimous consent that the resolution be agreed to, the motion to reconsider be laid upon the table, and that any statements relating to the resolution appear at the appropriate place in the RECORD.

The PRESIDING OFFICER. Without objection, it is so ordered.

The concurrent resolution (S. Con. Res. 51) was considered and agreed to.

(The text of the concurrent resolution will be printed in a future edition of the RECORD.)

CLOTURE MOTION

Mr. SIMPSON. Mr. President, I now move to proceed to Senate Resolution 227, the Whitewater legislation, and I send a cloture motion to the desk.

The PRESIDING OFFICER. The clerk will report.

The assistant legislative clerk read as follows:

CLOTURE MOTION

We the undersigned Senators, in accordance with the provisions of Rule XXII of the Standing Rules of the Senate, do hereby move to bring to a close debate on the motion to proceed to Senate Resolution 227, regarding the Whitewater extension.

Alfonse D'Amato, Dan Coats, P. Gramm, Bob Smith, Mike DeWine, John H. Chafee, Jim Jeffords, Frank H. Murkowski, R.F. Bennett, Spencer Abraham, Conrad Burns, Al Simpson, Bill Roth, Bill Cohen, Slade Gorton, Strom Thurmond.

Mr. SIMPSON. I ask unanimous consent that the vote occur on Wednesday, April 17, at a time to be determined by the two leaders, and that the mandatory quorum under Rule XXII be waived.

The PRESIDING OFFICER. Without objection, it is so ordered.

Mr. SIMPSON. Mr. President, I now withdraw the motion.

The PRESIDING OFFICER. The motion to proceed is withdrawn.